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**ICAN ASSOCIATES, INC.**  
**CHILD MALTREATMENT INVESTIGATION PROTOCOL AND TRAINING**  
**(A PRIVATE NOT-FOR-PROFIT ORGANIZATION)**  
**AUDITED FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2008**

ICAN ASSOCIATES, INC.  
CHILD MALTREATMENT INVESTIGATION PROTOCOL AND TRAINING  
(A PRIVATE NOT-FOR-PROFIT ORGANIZATION)  
For the Year Ended December 31, 2008

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**ICAN ASSOCIATES, INC.  
CHILD MALTREATMENT INVESTIGATION PROTOCOL AND TRAINING  
(A PRIVATE NOT-FOR-PROFIT ORGANIZATION)  
GENERAL INFORMATION  
For the Year Ended December 31, 2008**

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|--|--|
| 1. Full official name of the Agency  | ICAN Associates, Inc.<br>Child Maltreatment Investigation<br>Protocol and Training |
| 2. Type of Agency  | A Private Not-For-Profit Organization  |
| 3. Grant Number  | FS07021617   |
| 4. Address of agency headquarters  | 4024 N. Durfee Ave.<br>El Monte, CA 91732  |
| 5. Name and address of chief executive<br>officer, business officer, or accountant | Deanne Tilton<br>Executive Director<br>4024 N. Durfee Ave.<br>El Monte, CA 91732   |
| 6. Telephone number  | (626) 455-4585   |
| 7. Period covered by examination   | Year ended December 31, 2008   |

# SAF

STEVEN A. FLORES

Certified Public Accountant

2200 W. ORANGEWOOD AVE., STE 210

ORANGE, CA 92868

TEL: (714) 940-0135

FAX: (714) 940-0136

WEBSITE: WWW.SAFCPA.COM

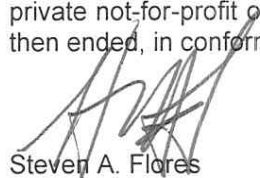
## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
ICAN Associates, Inc.  
Child Maltreatment Investigation Protocol and Training  
(A Private Not-For-Profit Organization)  
El Monte, California

I have audited the accompanying statement of financial position for ICAN Associates, Inc. ("the Agency"), Child Maltreatment Investigation Protocol and Training (a private not-for-profit organization) as of December 31, 2008, and the related statements of activities and net assets, and cash flows for the year then ended. These financial statements are the responsibility of ICAN Associates, Inc., Child Maltreatment Investigation Protocol and Training (a private not-for-profit organization) management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ICAN Associates, Inc., Child Maltreatment Investigation Protocol and Training (a private not-for-profit organization) as of December 31, 2008, and the results of its operations for the year then ended, in conformity with accounting principles generally accepted in the United States of America.



Steven A. Flores  
Certified Public Accountant

Orange, California  
February 12, 2009

**ICAN ASSOCIATES, INC.**  
**CHILD MALTREATMENT INVESTIGATION PROTOCOL AND TRAINING**  
**(A PRIVATE NOT-FOR-PROFIT ORGANIZATION)**  
**STATEMENT OF FINANCIAL POSITION**  
**December 31, 2008**

**ASSETS**

CURRENT ASSETS

Accounts receivable - note 2	\$ <u>49,267</u>
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**LIABILITIES AND NET ASSETS**

CURRENT LIABILITIES

Accounts payable - due to ICAN Associates, Inc. - note 3	\$ 49,267
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NET ASSETS - Temporarily restricted	<u>0</u>
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TOTAL LIABILITIES AND NET ASSETS	\$ <u>49,267</u>
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The accompanying independent auditor's report and notes  
 are an integral part of these financial statements.

**ICAN ASSOCIATES, INC.**  
**CHILD MALTREATMENT INVESTIGATION PROTOCOL AND TRAINING**  
**(A PRIVATE NOT-FOR-PROFIT ORGANIZATION)**  
**STATEMENT OF ACTIVITIES AND NET ASSETS**  
**For the Year Ended December 31, 2008**

REVENUE

Grant - note 1	\$ 150,000
Contributions - note 1	<u>962</u>

Total Revenue	\$ 150,962
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EXPENSES

Operating Expenses	
Consulting	10,000
Forums and meetings	1,486
Internet	1,595
Office supplies	13,378
Professional accounting	5,482
Training and technical consulting	45,500
Travel	<u>257</u>

Total Operating Expenses	77,698
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Payroll Expenses

Salaries and wages	<u>73,264</u>
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Total Expenses - note 4	\$ <u>150,962</u>
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CHANGE IN NET ASSETS	<u>0</u>
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NET ASSETS - End of Year - Temporarily Restricted	\$ <u><u>0</u></u>
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 are an integral part of these financial statements.

**ICAN ASSOCIATES, INC.**  
**CHILD MALTREATMENT INVESTIGATION PROTOCOL AND TRAINING**  
**(A PRIVATE NOT-FOR-PROFIT ORGANIZATION)**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended December 31, 2008**

OPERATING ACTIVITIES

Cash received from California Office of Emergency Services	\$ 100,733
Cash received from ICAN Associates, Inc.	962
Cash advanced by ICAN Associates, Inc.	<u>49,267</u>
Total Receipts	<u>150,962</u>
Cash Disbursed For	
California Office of Emergency Services	150,000
ICAN Associates, Inc.	<u>962</u>
Total Expenditures	<u>150,962</u>
Net Cash Used For Operating Activities	<u>0</u>
Net Change In Cash	<u>0</u>
ENDING CASH BALANCE	\$ <u>0</u>

RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH  
USED FOR OPERATING ACTIVITIES

Change in net assets	\$ 0
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities	
(Increase)/Decrease in Operating Assets	
Accounts receivable	(49,267)
Increase/(Decrease) in Operating Liabilities	
Accounts payable - due to ICAN Associates, Inc.	<u>49,267</u>
NET CASH USED FOR OPERATING ACTIVITIES	\$ <u>0</u>

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 are an integral part of these financial statements.

**ICAN ASSOCIATES, INC.**  
**CHILD MALTREATMENT INVESTIGATION PROTOCOL AND TRAINING**  
**(A PRIVATE NOT-FOR-PROFIT ORGANIZATION)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2008**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Description of Organization*

The Child Maltreatment Investigation Protocol and Training (CMIP&T), established in 2006 by Inter-Agency Council on Child Abuse and Neglect (ICAN) is a multi-disciplinary review with the ultimate goal of prevention of severe and fatal child abuse. CMIP&T provides assistance to both interdisciplinary professional teams and individuals by disseminating information relating to the work of child fatality review.

*Method of Accounting*

The Agency maintains its books and prepares its financial statements using the accrual method of accounting, consistent with not-for-profit agencies' practices.

*Statement Presentation*

For purposes of financial statement presentation, the financial activities of the Agency are reported consistent with that of a temporarily restricted fund. The temporarily restricted fund reports the financial activities of the program where the funding sources require that the funds be expended only for certain purposes. The Agency receives its funding exclusively from the California Office of Emergency Services.

*Capital Assets*

The Agency's grant owns no real or tangible personal property.

*Income Taxes*

The Agency is a private not-for-profit California Corporation, exempt under the Internal Revenue Code 501 (c) (3) and the comparable California Code for the State of California. As a result, the Agency is not liable for income taxes.

*Revenue Concentration*

The Agency derives its funding exclusively from the California Office of Emergency Services.

*Government Grants*

The following is a summary of government grants from the California Office of Emergency Services for the year ended December 31, 2008.

Grant	\$ <u>150,000</u>
Actual receipts	\$ <u>100,733</u>
Accounts receivable	\$ <u>49,267</u>

The Agency has been awarded an additional \$150,000 in contract funding for the period ending December 31, 2009.

See the accompanying independent auditor's report.



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**NOTES TO THE FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2008**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

*Contributions*

The following is a summary of contributions received from ICAN Associates, Inc. for the year ended December 31, 2008.

Contributions	\$ <u>962</u>
Actual receipts	\$ <u>962</u>
Accounts receivable	\$ <u>0</u>

NOTE 2 - ACCOUNTS RECEIVABLE

Accounts receivable at December 31, 2008 of \$49,267 represents the balance due from the California Office of Emergency Services for expenditures made by the Agency during the year ended December 31, 2008.

NOTE 3 - AMOUNTS DUE TO ICAN ASSOCIATES, INC.

Amounts due to ICAN Associates, Inc. at December 31, 2008 of \$49,267 represent advances for working capital during the year ended December 31, 2008. Reimbursements to ICAN Associates, Inc. are made upon receipts of contract grant from the California Office of Emergency Services.

NOTE 4 - RECONCILIATION BETWEEN REPORT OF EXPENDITURES AND REQUEST FOR FUNDS AND OPERATING ACTIVITIES PER STATEMENT OF ACTIVITIES AND NET ASSETS

Per Report of Expenditures And Request For Funds to the California Office of Emergency Services	\$ 150,000
Additional expenditures included in this audit report (not reimbursable)	<u>962</u>
 TOTAL EXPENSES PER STATEMENT OF ACTIVITIES AND NET ASSETS	 \$ <u>150,962</u>